

## **ANNUAL COMPLIANCES – CATEGORY WISE AS PER COMPANIES ACT 2013**

The Companies Act, 2013 (2013 Act) was assented by the President of India on 29 August 2013 and published in the Official Gazette on 30 August 2013. The implementation of the same applied in phased manner where the various replacement and introduction of various forms to be filed with ROC.

The introduction of the New Companies Act, 2013 has led to increase in the number of forms required to be filed with ROC whether it is in regular course or be it specific event based requirement and also lead to complexities with the procedural requirement associated with the Private Limited Companies. Different forms required to be filed for different procedure by different categories of companies. If the same not followed leads to non compliances and respective late filing fees and penal provisions will be applicable, if any.

To provide a quick view of such filings, we have compiled the list of events under which various filings has to be done.

The E-filing compliances will depend upon whether the company is:

1. One Person Company defined under 2(62)
2. Small Company defined under 2(85)
3. Private Limited Company other than small company
4. Unlisted Public Limited Company
5. Listed Company and specified public companies
6. Listed Company

Sr No	Category	Section	Form No	Description	Particular of Compliance
1	One Person Company	184 (1)	Form MBP-1	Receipt of MBP-1	Every Director of the Company in First Meeting of the Board of Director in each Financial Year will disclose his interest in other entities. Every Director is required to submit with the Company fresh MBP-1 whenever there is change in his interest from the earlier given MBP-1. OPC in which there is only one Director Secretarial Standard- 1 will not apply
2	One Person Company	164(2)	Form DIR -8	Receipt of DIR -8	Every Director of the Company in each Financial Year will file with the Company disclosure of non-disqualification. In case of OPC, there is no need to hold AGM (Resolution passed for ordinary business entered in Minute book will be deemed as AGM) because there is only one Member. OPC does not require to hold AGM so Secretarial Standard II is not applicable on OPC
3	One Person Company	92	E-form MGT-7	E- Forms Filing Requirements	<b>Annual Return:</b> OPC will file its Annual Return within 60 days of entry of ordinary resolution in Minute Book. Annual Return will be for the period 1 <sup>st</sup> April to 31 <sup>st</sup> March. In Case of OPC, there is no need to hold AGM.
4	One Person Company	137	E-form AOC-4	E- Forms Filing Requirements	<b>Financial Statement:</b> The Company is required to file its Balance Sheet along with statement of Profit and Loss Account and Directors' Report in this form. Attachment: Balance Sheet, Statement of Profit & Loss Account, Directors' Report, Auditors' Report and Notice of AGM Section 98 and Section 100 to 111 are not applicable on One Person Company No need of preparation of Cash Flow Statement, in case of OPC.
5	One Person Company	134		Directors' Report	Directors' Report shall be prepared by mentioning of all the information required for Small Company under Section 134. It should be signed by only One Director.
6	One Person Company	136		Circulation Of Financial Statement & other relevant Documents	Company shall send to the Members of the Company approved Financial Statement, Directors' Report and Auditors' Report at least 21 clear days before the date of AGM.
7	One Person Company	173 & SS-1		Board Meetings	OPC shall hold a minimum number of two meetings of its Board of Directors every year in such a manner that minimum gap between both the meetings, should be not less than 90 (Ninety) days.
8	One Person Company	139	E FORM ADT-1	Appointment of Auditor	Auditor will be appointed for the 5 (Five) year and form ADT-1 will be file for 5-year appointment. After that every year in AGM, shareholder will ratify the Auditor but there is no need to file ADT-1.

9	Small Company	184 (1)	Form MBP-1	Receipt of MBP-1	Every Director of the Company in First Meeting of the Board of Director in each Financial Year will disclose his interest in other entities. Every Director is required to submit with the Company fresh MBP-1 whenever there is change in his interest from the earlier given MBP-1
10	Small Company	164(2) , 143 (3) (g)	Form DIR -8	Receipt of DIR -8	Every Director of the Company in each Financial Year will file with the Company disclosure of non-disqualification.
11	Small Company	92	E-form MGT-7	E- Forms Filing Requirements	<b>Annual Return:</b> Every Small Company will file its Annual Return within 60 days of holding of Annual General Meeting. Annual Return will be for the period 1 <sup>st</sup> April to 31 <sup>st</sup> March.
12	Small Company	137	E-form: AOC-4	E- Forms Filing Requirements	<b>Financial Statement:</b> The Company is required to file its Balance Sheet along with statement of Profit and Loss Account and Directors' Report in this form. <b>Attachment:</b> Balance Sheet, Statement of Profit & Loss Account, Directors' Report, Auditors' Report and Notice of AGM
13	Small Company	134		Directors' Report	Directors' Report shall be prepared by mentioning of all the information required for Small Company under Section 134. It should be signed by the "Chairperson" authorized by the Board, where he is not so authorized by at least 2 Directors.
14	Small Company	136		Circulation Of Financial Statement & other relevant Documents	Company shall send to the Members Except in case of AGM is called on Shorter Notice of the Company approved Financial Statement, Directors' Report and Auditors' Report at least 21 clear days before the Annual General Meeting.
15	Small Company	101 & SS-II		Notice of AGM	Every Notice of Annual General Meeting will be prepared as per Section 101 of Companies Act 2013 and Secretarial Standard – II.
16	Small Company	101 & SS-		Sending of Notice of AGM	Notice of Annual General Meeting will be sent to following: • All Directors, Members, Statutory Auditors.
17	Small Company	173 & SS-I		Board Meetings	Every Company shall hold a minimum number of Two Meetings of its Board of Directors every year in such a manner that Minimum gap between both the meetings not less than 90 (Ninety) days.
18	Small Company	139	E FORM ADT-1	Appointment of Auditor	Auditor will be appointed for the 5 (Five) year and form ADT-1 will be file for 5-year appointment. After that every year in AGM, shareholder will ratify the Auditor but there is no need to file ADT-1.
19	Private Limited Company other than small company.	184 (1)	Form MBP-1	Receipt of MBP-1	Every Director of the Company in First Meeting of the Board of Director in each Financial Year will disclose his interest in other entities. Every Director is required to submit with the Company fresh MBP-1 whenever there is change in his interest from the earlier given MBP-1.
20	Private Limited Company other than small	164(2)	Form DIR -8	Receipt of DIR -8	Every Director of the Company in each Financial Year will file with the Company disclosure of non-disqualification.

	company.				
21	Private Limited Company other than small company.	92	E-form MGT-7	E- Forms Filing Requirements	<b>Annual Return:</b> Every Small Company will file its Annual Return within 60 days of holding of Annual General Meeting. Annual Return will be for the period 1 <sup>st</sup> April to 31 <sup>st</sup> March.
22	Private Limited Company other than small company.	137	E-form: AOC-4	E- Forms Filing Requirements	<b>Financial Statement: The Company</b> is required to file its Balance Sheet along with statement of Profit and Loss Account and Directors' Report in this form. <b>Attachment:</b> Balance Sheet, Statement of Profit & Loss Account, ( Including Consolidated Financial Statement ) Directors' Report, Auditors' Report , Cash Flow Statement and Notice of AGM
23	Private Limited Company other than small company.	92	MGT-8	E- Forms Filing Requirements	<b>Private Company:</b> Having paid up share capital of 10 Crore or more or turnover of Rs. 50 crore or more shall be certified by a Company Secretary in Practice.
24	Private Limited Company other than small company.	134		Directors' Report	Directors' Report shall be prepared by mentioning of all the information required for Small Company under Section 134. It should be signed by the "Chairperson" authorized by the Board, where he is not so authorized by at least 2 Directors.
25	Private Limited Company other than small company.	136		Circulation Of Financial Statement & other relevant Dox	Company shall send to the Members of the Company approved Financial Statement,(including consolidated Financial Statement) Cash Flow Statement ,Directors' Report and Auditors' Report at least 21 clear days before the Annual General Meeting. (Except in case of AGM is called on Shorter Notice )
26	Private Limited Company other than small company.	101 & SS-II		Notice of AGM	Every Notice of Annual General Meeting will be prepared as per Section 101 of Companies Act 2013 and Secretarial Standard – II.
27	Private Limited Company other than small company.	101 & SS-		Sending of Notice of AGM	Notice of Annual General Meeting will be sent to following: • All Directors, Members, Statutory Auditor.
28	Private Limited Company other than small company.	173 & SS-I		Board Meetings	Every Company shall hold a minimum number of FOUR meetings of its Board of Directors every year in such a manner that maximum gap between two meetings should not be more than 120 (One hundred twenty) days. Company should hold at least 1 (one) Board Meeting every quarter of calendar year.

29	Private Limited Company other than small company.	139	E FORM ADT-1	Appointment of Auditor	Auditor will be appointed for the 5 (Five) year and form ADT-1 will be file for 5-year appointment. After that every year in AGM, shareholder will ratify the Auditor but there is no need to file ADT-1.
30	Private Limited Company other than small company.	88		Maintenance of Registers	Company will maintain the following mandatory Registers:• Register of Director, Director Shareholding , Members.
31	Private Limited Company other than small company.	92		Annual Return	Annual Return of Every Private Company (Except Small Company) should be signed by <b>Company Secretary in Practice</b> . <b>Above mentioned 13 (Thirteen) Compliances are Mandatory Yearly compliances for the Private Limited Company. Except above 13 (Thirteen) there may be event-based compliances for the Small Company.</b>
32	Every Unlisted Public Limited Company	184 (1)	Form MBP-1	Receipt of MBP-1	Every Director of the Company in First Meeting of the Board of Director in each Financial Year will disclose his interest in other entities. Every Director is required to submit with the Company fresh MBP-1 whenever there is change in his interest from the earlier given MBP-1.
33	Every Unlisted Public Limited Company	92	E-form MGT-7	E- Forms Filing Requirements	<b>Annual Return:</b> Every Small Company will file its Annual Return within 60 days of holding of Annual General Meeting. Annual Return will be for the period 1 <sup>st</sup> April to 31 <sup>st</sup> March.
34	Every Unlisted Public Limited Company	137	E-form: AOC-4	E- Forms Filing Requirements	<b>Financial Statement:</b> The Company is required to file its Balance Sheet along with statement of Profit and Loss Account , Cash Flow Statement and Directors' Report in this form. <b>Attachment:</b> Balance Sheet, Statement of Profit & Loss Account, ( Including Consolidated Financial Statement ) Directors' Report, Auditors' Report , Cash Flow Statement and Notice of AGM
35	Every Unlisted Public Limited Company	179 (3)	MGT-14	E- Forms Filing Requirements	<b>Adoption of Financials and Director Report:</b> Company will file MGT-14 along with copy of Board Resolution within 30 days of Board Meeting.
36	Every Unlisted Public Limited Company	92	MGT-8	E- Forms Filing Requirements	<b>Certification of Annual Return:</b> Every Company having paid up share capital of 10 Crore or more or turnover of Rs. 50 crore or more shall be certified by a Company Secretary in Practice.
37	Every Unlisted Public Limited Company	134		Directors' Report	Directors' Report shall be prepared by mentioning of all the information required for Small Company under Section 134. It should be signed by the "Chairperson" authorized by the Board, where he is not so authorized by at least 2 Directors. one of them should be Managing Director if any.

38	Every Unlisted Public Limited Company	136		Circulation Of Financial Statement & other relevant Dox	Company shall send to the Members of the Company approved Financial Statement,(including consolidated Financial Statement) Cash Flow Statement ,Directors' Report and Auditors' Report at least 21 clear days before the Annual General Meeting. (Except in case of AGM is called on Shorter Notice )
39	Every Unlisted Public Limited Company	101 & SS-II		Notice of AGM	Every Notice of Annual General Meeting will be prepared as per Section 101 of Companies Act 2013 and Secretarial Standard – II. If there are more than 200 Members then Company will give e-voting Facility.
40	Every Unlisted Public Limited Company	101 & SS-		Sending of Notice of AGM	Notice of Annual General Meeting will be sent to following: • All Directors, Members, Statutory Auditor. • Secretarial Auditor, If any. • Debenture Trustee, if any.
41	Every Unlisted Public Limited Company	173 & SS-I		Board Meetings	Every Company shall hold a minimum number of FOUR meetings of its Board of Directors every year in such a manner that maximum gap between two meetings should not be more than 120 (One hundred twenty) days. Company should hold at least 1 (one) Board Meeting every quarter of calendar year.
42	Every Unlisted Public Limited Company	139	E FORM ADT-1	Appointment of Auditor	Auditor will be appointed for the 5 (Five) year and form ADT-1 will be file for 5-year appointment. After that every year in AGM, shareholder will ratify the Auditor but there is no need to file ADT-1.
43	Every Unlisted Public Limited Company	88		Maintenance of Registers	Company will maintain the following mandatory Registers: • Register of Director, Director Shareholding , Members. • Register of Loan, Guarantee, Investment made by the Company. • Register of Contract with Related Parties.
44	Every Unlisted Public Limited Company	92		Annual Return	Annual Return of Every Private Company (Except Small Company) should be signed by <b>Company Secretary in Practice</b> .
45	Listed Company and Public Companies	Rule-22 Chap. V	DPT-3	E- Forms Filing Requirements	Company if accept deposits during the year then it is required to file return of deposits within 30 days of end of financial year.
46	Listed Company and Public Companies	196	MR-1	E- Forms Filing Requirements	Return of appointment and re-appointment of Managing Director or Whole Time Director or Manager or KMP.
47	Listed Company and Public Companies	149	DIR-12	E- Forms Filing Requirements	Appointment of Independent Director.
48	Listed Company and Public Companies	149	DIR-12	E- Forms Filing Requirements	Appointment of Women Director

49	Listed Company and Public Companies	138	MGT-14	E- Forms Filing Requirements	Appointment of Internal Auditor.
50	Listed Company and Public Companies	205		E- Forms Filing Requirements	All below mentioned Company are required to get Secretarial Audit of the Company from the Practicing Company Secretary and report of PCS will be part of Directors' Report (MR-3) A) All Listed Companies B) Every Public Company having; <ul style="list-style-type: none"> <li>• Paid-Up Share Capital of Rs. 50 Crore (fifty crore rupees) or more; or</li> <li>Every Public Company having a Turnover of Rs.250 Crore (two hundred fifty crore rupees) or more</li> </ul>
51	Listed Company and Public Companies	177		Audit Committee	All below mentioned companies are required to constitute a Audit Committee and meetings of Committee will be as per Secretarial Standard- I: <ol style="list-style-type: none"> <li>1) All Public Companies with a paid up capital of ten crore rupees or more;</li> <li>2) All Public Companies having turnover of one hundred crore rupees or more;</li> <li>3) All Public Companies, having in aggregate, outstanding loans or borrowings or debentures or deposits exceeding fifty crore rupees or more.</li> </ol>
52	Listed Company and Public Companies	178		Nomination & Remuneration Committee	All below mentioned companies are required to constitute a Nomination & Remuneration Committee and meetings of Committee will be as per Secretarial Standard- I: <ol style="list-style-type: none"> <li>1) All public companies with a paid up capital of ten crore rupees or more;</li> <li>2) All public companies having turnover of one hundred crore rupees or more; (a) All public companies, having in aggregate, outstanding loans or borrowings or debentures or deposits exceeding fifty crore rupees or more.</li> </ol>
53	Listed Company and Public Companies	178		Vigil Mechanism	All below mentioned companies are required to constitute a Audit Committee: <ol style="list-style-type: none"> <li>(a) The Companies which accept deposits from the Public;</li> <li>(b) The Companies which have borrowed money from banks and public financial institutions in excess of fifty crore rupees.</li> </ol>
54	Listed Company	184 (1)	Form MBP-1	Receipt of MBP-1	Every Director of the Company in First Meeting of the Board of Director in each Financial Year will disclose his interest in other entities. Every Director is required to submit with the Company fresh MBP-1 whenever there is change in his interest from the earlier given MBP-1.
55	Listed Company	164(2)	Form DIR -8	Receipt of DIR -8	Every Director of the Company in each Financial Year will file with the Company disclosure of non-disqualification.
56	Listed Company	92	E-form MGT-7	E- Forms Filing Requirements	<b>Annual Return:</b> Every Small Company will file its Annual Return within 60 days of holding of Annual General Meeting. Annual Return will be for the period 1 <sup>st</sup> April to 31 <sup>st</sup> March.

57	Listed Company	137	E-form: AOC-4	E- Forms Filing Requirements	<b>Financial Statement:</b> The Company is required to file its Balance Sheet along with statement of Profit and Loss Account, Cash Flow Statement and Directors' Report in this form. Attachment: Balance Sheet, Statement of Profit & Loss Account, ( Including Consolidated Financial Statement), Directors' Report, Auditors' Report , Cash Flow Statement and Notice of AGM
58	Listed Company	179 (3)	MGT-14	E- Forms Filing Requirements	<b>Adoption of Financials and Director Report:</b> Company will file MGT-14 along with copy of Board Resolution within 30 days of Board Meeting
59	Listed Company	92	MGT-8	E- Forms Filing Requirements	<b>Certification of Annual Return:</b> Every Small Company will file with its Annual Return within 60 days of end of financial year.
60	Listed Company	121	MGT-15	E- Forms Filing Requirements	<b>Report on AGM:</b> Company shall prepare in the Report on each AGM.
61	Listed Company	179 (3)	MGT-14	E- Forms Filing Requirements	<b>Appointment of Secretarial Auditor :</b> Company will file MGT-14 along with copy of Board Resolution within 30 days of Board Meeting
62	Listed Company	148 (3)	CRA-2	E- Forms Filing Requirements	<b>Appointment of Cost Auditor :</b> Company will file copy of Board Resolution within 30 days of Board Meeting.
63	Listed Company	149	DIR-12	E- Forms Filing Requirements	Appointment of Independent Director
64	Listed Company	149	DIR-12	E- Forms Filing Requirements	Appointment of Women Director.
65	Listed Company	134		Directors' Report	Directors' Report will be prepared by mention of all the information required for Small Company under Section 134. It should be signed by the "Chairperson" authorized by the Board, where he is not so authorized by at least 2 Directors; one of them should be Managing Director if any.
66	Listed Company			XBRL	Every Listed Company is required to prepare its Financial Statement in Extensible Business Reporting system.
67	Listed Company	136		Circulation Of Financial Statement & other relevant Dox	Company shall send to the Members of the Company approved Financial Statement,(including consolidated Financial Statement),Directors' Report and Auditors' Report at least 21 clear days before the Annual General Meeting.
68	Listed Company	101 & SS-II		Notice of AGM	Every Notice of Annual General Meeting will be prepared as per Section 101 of Companies Act 2013 and Secretarial Standard – II. Every Listed Company will give e-voting facility.



69	Listed Company	101 & SS-		Sending of Notice of AGM	Notice of Annual General Meeting will be sent to following: • All Directors, Members, Statutory Auditor. • Secretarial Auditor, If any. • Debenture Trustee, if any.
70	Listed Company	173 & SS-I		Board Meetings	Every Company shall hold a minimum number of FOUR meetings of its Board of Directors every year in such a manner that maximum gap between two meetings should not be more than 120 (One hundred twenty) days. Company should hold at least 1 (one) Board Meeting every quarter of calendar year.
71	Listed Company	139	E FORM ADT-1	Appointment of Auditor	Auditor will be appointed for the 5 (Five) year and form ADT-1 will be file for 5-year appointment.
72	Listed Company			Appointment of Auditor	After that every year in AGM, shareholder will ratify the Auditor but there is no need to file ADT-1.
73	Listed Company	88		Maintenance of Registers	Company will maintain the following mandatory Registers: • Register of Director, Director Shareholding , Members. • Register of Loan, Guarantee, Investment made by the Company. • Register of Contract with Related Parties. • Register of Key Managerial Personnel and their Shareholding.
74	Listed Company	108		E- Voting	<b>Voting Through Electronic Means:</b> It is mandatory for the Listed Company to provide e- voting facility to Shareholders.
75	Listed Company	110		Postal Ballot	<b>Voting Through Postal Ballot:</b> There are certain Items for which it is mandatory for the Company to provide Postal Ballot Facility.
76	Listed Company	204	E-FORM MGT-14	Secretarial Audit	All the Listed Companies are required to appoint Company Secretary for Secretarial Audit.
77	Listed Company	138	E-FORM MGT-14	Internal Auditor	A Company is required to appoint Internal Auditor and required to file e-form within 30 days of appointment.
78	Listed Company	177		Audit Committee	A Listed Company is required to constitute its Audit Committee and meetings of Committee will be as per Secretarial Standard- I.
79	Listed Company	178		Nomination & Remuneration Committee	A Listed Company is required to constitute its Nomination & Remuneration Committee and meetings of Committee will be as per Secretarial Standard- I.
80	Listed Company	178		Stake Holder Relationship Committee	A Listed Company is required to constitute its Stake Holder Relationship Committee and meetings of Committee will be as per Secretarial Standard- I.
81	Listed Company	178		Vigil Mechanism	A Listed Company is required constituting policy of vigil mechanism.
82	Listed Company	93	E-FORM MGT-10	Return for Change in Stake of Promoter	Listed Company shall file a return with the Registrar with respect to change in the number of shares held by promoters and top ten shareholders of such Company within fifteen days of such change

83	Listed Company	Rule -22 Chap. V	DPT-3	E- Forms Filing Requirements	Company if accept deposit during the year then it is required to file return of deposits within 30 days of end of financial year.
84	Listed Company	196	MR-1	E- Forms Filing Requirements	Return of appointment and re-appointment of Managing Director or Whole time Director or Manager or KMP.
85	Listed Company	203	MR-1	E- Forms Filing Requirements	Appointment of KMP: Company Required to appoint: 1. CompanySecretary 2. CFO 3. MD/CEO/WTD
86	Listed Company	149	DIR-12	E- Forms Filing Requirements	Appointment of Independent Director.
87	Listed Company	149	DIR-12	E- Forms Filing Requirements	Appointment of Women Director.
88	Listed Company	205	MR-3	E- Forms Filing Requirements	A Listed Company is required to get Secretarial Audit of the Company from the Practicing Company Secretary and report of PCS will be part of Directors' Report.